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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH

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ACI CONSTRUCTION, LLC,  Plaintiff,  v.  UNITED STATES OF AMERICA,  Defendant,	<p><b>MEMORADUM DECISION AND ORDER GRANTING MOTION FOR PARTIAL SUMMARY JUDGMENT</b></p>   Case No. 1:19-cv-00054-JNP-JCB  District Judge Jill N. Parrish
UNITED STATES OF AMERICA,  Counterclaim Plaintiff,  v.  ACI CONSTRUCTION, LLC and SID CROOKSTON, LLC,  Counterclaim Defendants.	

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ACI Construction, LLC sued the United States to quiet title to real and personal property on which the United States filed a lien. ECF No. 2. The United States subsequently filed two counterclaims: (1) to reduce federal tax and related assessments to judgment against Sid Crookston, LLC and (2) to obtain a determination that ACI Construction, LLC is liable for the federal tax and related assessments and penalties as a successor-in-interest to Sid Crookston, LLC. *See* ECF No. 20.

Before the court is the United States' motion for partial summary judgment. ECF No. 73. The United States seeks summary judgment on its counterclaim against Sid Crookston, LLC (counterclaim 1). Specifically, the United States argues that "there is no genuine dispute of material fact as to the" federal tax and related liabilities of Sid Crookston, LLC. *Id.* at 17. Therefore,

according to the United States, summary judgment should be granted in favor of the United States on that counterclaim and judgment should be entered against Sid Crookston, LLC “in the amount of \$1,947,805.90, as of October 15, 2021, plus statutory interest and other statutory additions pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the balance is paid.” ECF No. 73 at 17.

In response, Sid Crookston, LLC “provide[d] notice to the court that it does not oppose the entry of monetary judgment as requested in the United States’ Motion for Partial Summary Judgment Against Sid Crookston, LLC.” ECF No. 79 at 1.

Because the court concludes “that there is no genuine dispute as to any material fact” and that the United States “is entitled to judgment as a matter of law” on the relevant counterclaim, the court GRANTS the United States’ Motion for Partial Summary Judgment. *See* FED. R. CIV. P. 56(a).

DATED December 23, 2021.

BY THE COURT

A handwritten signature in purple ink, reading "Jill N. Parrish", is written over a horizontal line.

Jill N. Parrish

United States District Court Judge